

House File 14 - Introduced

HOUSE FILE 14
BY PETTENGILL

A BILL FOR

1 An Act providing a sales tax exemption for textbooks used in
2 attending a postsecondary educational institution.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 423.3, Code 2011, is amended by adding
2 the following new subsection:

3 NEW SUBSECTION. 96. *a.* The sales price of new and
4 used textbooks if the textbooks are for use in attending a
5 postsecondary educational institution.

6 *b.* For purposes of this subsection:

7 (1) "*Textbooks*" means books and other instructional
8 materials and equipment used in attending a postsecondary
9 educational institution in this state, including books and
10 materials for extracurricular activities, which include
11 sporting events, musical or dramatic events, speech activities,
12 or programs of a similar nature. "*Textbooks*" does not include
13 instructional books and materials used in the teaching of
14 religious tenets, doctrines, or worship, the purpose of which
15 is to inculcate those tenets, doctrines, or worship.

16 (2) "*Postsecondary educational institution*" means an
17 accredited higher education institution, as defined in
18 section 261.92, an Iowa community college, or a postsecondary
19 educational institution under the control of the state board
20 of regents.

21 *c.* Postsecondary educational institutions are required to
22 provide a list of required and suggested textbooks for all
23 courses and the corresponding international standard book
24 numbers for such textbooks at least fourteen days, or as soon
25 as practicable, before the start of each semester or term, at
26 the locations where textbooks are sold on campus and on the
27 internet site for the respective postsecondary educational
28 institution.

29 *d.* In order to receive the sales tax exemption, a person
30 is required to show a current official identification card
31 from a postsecondary educational institution and show that the
32 textbooks intended to be purchased are on the list of textbooks
33 provided by the postsecondary educational institution under
34 paragraph "*c*".

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EXPLANATION

1 This bill provides a sales tax exemption for textbooks used
2 in attending a public or private Iowa postsecondary educational
3 institution. "Textbooks" are defined as books and other
4 instructional materials and equipment, including books and
5 materials for extracurricular activities, but does not include
6 instructional books and materials used for teaching religious
7 tenets, doctrines, or worship if the purpose is to inculcate
8 those tenets, doctrines, or worship.

9 Postsecondary educational institutions are required
10 to provide a list of textbooks for all courses and the
11 corresponding international standard book numbers for the
12 textbooks at least 14 days, or as soon as practicable, before
13 the start of each semester or term, where textbooks are sold on
14 campus and on the institution's internet site.

15 In order to receive the sales tax exemption, a person
16 must show a current official identification card from a
17 postsecondary educational institution and show that the
18 textbooks intended to be purchased are on the institution's
19 textbooks list.

20 By operation of Code section 423.6, an item exempt from the
21 imposition of the sales tax is also exempt from the use tax
22 imposed in Code section 423.5.